

**BEFORE THE
CALIFORNIA BOARD OF ACCOUNTANCY
DEPARTMENT OF CONSUMER AFFAIRS
STATE OF CALIFORNIA**

In the Matter of the Accusation Against:

ALEX D. DOMANTAY & ASSOCIATES
2750 Medlow Avenue
Los Angeles, CA 90065

Certified Public Accountancy Partnership
Certificate No. 6795

ALEJANDRO DORIA DOMANTAY #65
Bgy. Alacan, Malasiqui Pangasinan,
Philippines 07545

Certified Public Accountancy Certificate
No. 21363

Respondents.

Case No. AC-2009-18


OAH No. L-2009091049

DECISION AND ORDER

The attached Stipulated Settlement and Disciplinary Order is hereby adopted by the California Board of Accountancy, Department of Consumer Affairs, as its Decision in this matter.

This Decision shall become effective on May 5th, 2010.

It is so ORDERED April 5th, 2010.



FOR THE CALIFORNIA BOARD OF
ACCOUNTANCY
DEPARTMENT OF CONSUMER AFFAIRS

1 EDMUND G. BROWN JR.
Attorney General of California
2 KAREN B. CHAPPELLE
Supervising Deputy Attorney General
3 THOMAS L. RINALDI
Deputy Attorney General
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300 So. Spring Street, Suite 1702
5 Los Angeles, CA 90013
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Attorneys for Complainant

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8 **BEFORE THE**
CALIFORNIA BOARD OF ACCOUNTANCY
9 **DEPARTMENT OF CONSUMER AFFAIRS**
STATE OF CALIFORNIA

10 In the Matter of the Accusation Against:

11 **ALEX D. DOMANTAY & ASSOCIATES;**
12 **2750 Medlow Avenue**
13 **Los Angeles, CA 90065**

14 **Certified Public Accountancy Partnership**
Certificate No. 6795

15 **ALEJANDRO DORIA DOMANTAY**
16 **#65 Bgy. Alacan, Malasiqui Pangasinan,**
Philippines 07545

17 **Certified Public Accountancy Certificate**
18 **No. 21363**

19 Respondents.

Case No. AC-2009-18

OAH No. L-2009091049

STIPULATED SETTLEMENT AND
DISCIPLINARY ORDER

20
21 IT IS HEREBY STIPULATED AND AGREED by and between the parties to the above-
22 entitled proceedings that the following matters are true:

23 PARTIES

24 1. Patti Bowers (Complainant) is the Executive Officer of the California Board of
25 Accountancy. She brought this action solely in her official capacity and is represented in this
26 matter by Edmund G. Brown Jr., Attorney General of the State of California, by Thomas L.
27 Rinaldi, Deputy Attorney General.
28

2. Respondents Alex D. Domantay & Associates and Alejandro Doria Domantay are representing themselves in this proceeding and have chosen not to exercise their right to be represented by counsel.

3. On or about April 25, 1974, the California Board of Accountancy issued Certified Public Accountancy Certificate No. 21363 to Alejandro Doria Domantay (Respondent Domantay.) The Certified Public Accountancy Certificate expired on January 31, 2010 and has not been renewed.

4. On or about June 19, 2000, the California Board of Accountancy issued Certified Public Accountancy Partnership Certificate No. 6795 to Alex D. Domantay & Associates; Alex D. Domantay, Partner (Respondent Alex D. Domantay & Associates.) The Certified Public Accountancy Partnership Certificate expired on June 30, 2004, and has not been renewed.

JURISDICTION

5. Accusation No. AC-2009-18 was filed before the California Board of Accountancy (Board), Department of Consumer Affairs, and is currently pending against Respondents. The Accusation and all other statutorily required documents were properly served on Respondents on June 9, 2009. Respondents timely filed their Notice of Defense contesting the Accusation. A copy of Accusation No. AC-2009-18 is attached as exhibit A and incorporated herein by reference.

ADVISEMENT AND WAIVERS

6. Respondents have carefully read, and understand the charges and allegations in Accusation No. AC-2009-18. Respondents have also carefully read and understand the effects of this Stipulated Settlement and Disciplinary Order.

7. Respondents are fully aware of their legal rights in this matter, including the right to a hearing on the charges and allegations in the Accusation; the right to be represented by counsel at their own expense; the right to confront and cross-examine the witnesses against them; the right to present evidence and to testify on their own behalf; the right to the issuance of subpoenas to compel the attendance of witnesses and the production of documents; the right to reconsideration

1 and court review of an adverse decision; and all other rights accorded by the California
2 Administrative Procedure Act and other applicable laws.

3 8. Respondents voluntarily, knowingly, and intelligently waive and give up each and
4 every right set forth above.

5 CULPABILITY

6 9. Respondents understand and agree that the charges and allegations in Accusation No.
7 AC-2009-18, if proven at a hearing, constitute cause for imposing discipline upon Respondent
8 Domantay's Certified Public Accountancy Certificate and Respondent Alex D. Domantay &
9 Associates' Certified Public Accountancy Partnership Certificate.

10 10. For the purpose of resolving the Accusation without the expense and uncertainty of
11 further proceedings, Respondents agree that, at a hearing, Complainant could establish a factual
12 basis for the charges in the Accusation, and that Respondents hereby give up their right to contest
13 those charges.

14 11. Respondents agree that their Certified Public Accountancy Certificate (No. 21363)
15 and Certified Public Accountancy Partnership Certificate (No. 6795) are subject to discipline and
16 they agree to be bound by the Board's imposition of discipline as set forth in the Disciplinary
17 Order below.

18 CONTINGENCY

19 12. This stipulation shall be subject to approval by the California Board of Accountancy.
20 Respondents understand and agree that counsel for Complainant and the staff of the California
21 Board of Accountancy may communicate directly with the Board regarding this stipulation and
22 settlement, without notice to or participation by Respondents. By signing the stipulation,
23 Respondents understand and agree that they may not withdraw their agreement or seek to rescind
24 the stipulation prior to the time the Board considers and acts upon it. If the Board fails to adopt
25 this stipulation as its Decision and Order, the Stipulated Settlement and Disciplinary Order shall
26 be of no force or effect, except for this paragraph, it shall be inadmissible in any legal action
27 between the parties, and the Board shall not be disqualified from further action by having
28 considered this matter.

13. The parties understand and agree that facsimile copies of this Stipulated Settlement and Disciplinary Order, including facsimile signatures thereto, shall have the same force and effect as the originals.

14. This Stipulated Settlement and Disciplinary Order is intended by the parties to be an integrated writing representing the complete, final, and exclusive embodiment of their agreement. It supersedes any and all prior or contemporaneous agreements, understandings, discussions, negotiations, and commitments (written or oral.) This Stipulated Settlement and Disciplinary Order may not be altered, amended, modified, supplemented, or otherwise changed except by a writing executed by an authorized representative of each of the parties.

15. In consideration of the foregoing admissions and stipulations, the parties agree that the Board may, without further notice or formal proceeding, issue and enter the following Disciplinary Order:

DISCIPLINARY ORDER

IT IS HEREBY ORDERED that Certified Public Accountancy Certificate No. 21363 issued to Respondent Domantay and Certified Public Accountancy Partnership Certificate No. 6795, issued to Respondent Alex D. Domantay & Associates are revoked. However, the revocations are stayed and Respondents are placed on probation for three (3) years on the following terms and conditions.

1. **Obey All Laws.** Respondents shall obey all federal, California, other states' and local laws, including those rules relating to the practice of public accountancy in California.

2. **Submit Written Reports.** Respondent Domantay shall submit, within ten (10) days of completion of the quarter, written reports to the Board on a form obtained from the Board. Respondent Domantay shall submit, under penalty of perjury, such other written reports, declarations, and verification of actions as are required. These declarations shall contain statements relative to Respondent Domantay's compliance with all the terms and conditions of probation. Respondent Domantay shall immediately execute all release of information forms as may be required by the Board or its representatives.

3. **Personal Appearances.** Respondent Domantay shall, during the period of probation,

1 appear in person at interviews/meetings as directed by the Board or its designated representatives,
2 provided such notification is accomplished in a timely manner.

3 4. **Comply With Probation.** Respondents shall fully comply with the terms and
4 conditions of the probation imposed by the Board and shall cooperate fully with representatives
5 of the Board of Accountancy in its monitoring and investigation of the Respondents' compliance
6 with probation terms and conditions.

7 5. **Practice Investigation.** Respondent Domantay shall be subject to, and shall permit,
8 practice investigation of his professional practice. Such a practice investigation shall be
9 conducted by representatives of the Board, provided notification of such review is accomplished
10 in a timely manner.

11 6. **Comply With Citations.** Respondents shall comply with all final orders resulting
12 from citations issued by the Board of Accountancy.

13 7. **Tolling of Probation For Out-of-State Residence/Practice.** In the event
14 Respondent Domantay should leave California to reside or practice outside this state, Respondent
15 Domantay must notify the Board in writing of the dates of departure and return. Periods of non-
16 California residency or practice outside the state shall not apply to reduction of the probationary
17 period, or of any suspension. No obligation imposed herein, including requirements to file
18 written reports, reimburse the Board costs, or make restitution to consumers, shall be suspended
19 or otherwise affected by such periods of out-of-state residency or practice except at the written
20 direction of the Board.

21 8. **Violation of Probation.** If Respondents violate probation in any respect, the Board,
22 after giving Respondents notice and an opportunity to be heard, may revoke probation and carry
23 out the disciplinary order that was stayed. If an accusation or a petition to revoke probation is
24 filed against Respondents during probation, the Board shall have continuing jurisdiction until the
25 matter is final, and the period of probation shall be extended until the matter is final.

26 9. **Completion of Probation.** Upon successful completion of probation, Respondent
27 Domantay's license will be fully restored.

28 10. **Restricted Practice. No Attest Engagements.** Respondent Domantay shall be

permanently prohibited from performing attest engagements. Probation on this condition shall continue until such time, if ever, Respondent Domantay successfully petitions the Board for the reinstatement of his ability to perform attest engagements. Respondent Domantay understands and agrees that the Board is under no obligation to reinstate his ability to perform attest engagements, that the Board has made no representations concerning whether any such reinstatement might occur, and the decision to reinstate is within the sole discretion of the Board.

11. **Active License Status.** Respondent Domantay shall at all times maintain license No. CPA 21363 in a current status (either inactive or active “with continuing education”) with the Board. If the license is expired at the time the Board's decision becomes effective, the license must be renewed within 30 days of the effective date of the decision. Respondent Alex D. Domantay & Associates shall either renew the partnership permit (No. PAR 6795) or submit a request for cancellation of the permit to the Board within 30 days of the effective date of the decision.

12. **Cost Reimbursement.** Respondent Domantay shall reimburse the Board twelve-thousand two-hundred and ninety-six dollars (\$12,296.00) for its investigation and prosecution costs.

The cost reimbursement shall be made as follows: eleven quarterly payments in the amount of one-thousand and twenty-four dollars (\$1,024) that will be due with the quarterly written reports specified in term and condition of probation no. 2. A final quarterly payment in the amount of one-thousand and thirty-two dollars (\$1,032) is due ten days before probation is scheduled to terminate.

ACCEPTANCE

I have carefully read the Stipulated Settlement and Disciplinary Order. I understand the stipulation and the effect it will have on my Certified Public Accountancy Certificate, and Certified Public Accountancy Partnership Certificate. I enter into this Stipulated Settlement and


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/ / /

1 Disciplinary Order voluntarily, knowingly, and intelligently, and agree to be bound by the
2 Decision and Order of the California Board of Accountancy.

3
4 DATED: 2/12/10


ALEX D. DOMANTAY & ASSOCIATES;
ALEX D. DOMANTAY, Partner
Respondent

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8 DATED: 2/12/10


ALEJANDRO DORIA DOMANTAY
Respondent

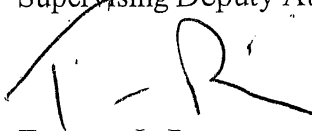
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12 ENDORSEMENT

13 The foregoing Stipulated Settlement and Disciplinary Order is hereby respectfully
14 submitted for consideration by the California Board of Accountancy of the Department of
15 Consumer Affairs.

16
17 Dated: 2/17/10

Respectfully Submitted,

EDMUND G. BROWN JR.
Attorney General of California
KAREN B. CHAPPELLE
Supervising Deputy Attorney General


THOMAS L. RINALDI
Deputy Attorney General
Attorneys for Complainant

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Stipulation.rtf

Exhibit A

Accusation No. AC-2009-18

1 EDMUND G. BROWN JR., Attorney General
of the State of California
2 KAREN B. CHAPPELLE
Supervising Deputy Attorney General
3 THOMAS L. RINALDI, State Bar No. 206911
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6 Attorneys for Complainant

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10 In the Matter of the Accusation Against:

Case No. AC-2009-18

11 ALEX D. DOMANTAY & ASSOCIATES
12 2750 Medlow Avenue
Los Angeles, CA 90065

ACCUSATION

13 Certified Public Accountancy Partnership
14 Certificate No. 6795

15 ALEJANDRO DORIA DOMANTAY
16 #65 Bgy. Alacan, Malasiqui Pangasinan,
Philippines 07545

17 Certified Public Accountancy Certificate
18 No. 21363

19 Respondents.

20
21 Complainant alleges:

22 **PARTIES**

23 1. Patti Bowers (Complainant) brings this Accusation solely in her official
24 capacity as the Executive Officer of the California Board of Accountancy (Board), Department
25 of Consumer Affairs.

26 2. On or about June 19, 2000, the Board issued Certified Public
27 Accountancy Partnership Certificate Number 6795 to Alex D. Domantay & Associates
28 (Respondent A.D.A.). The California Board of Accountancy records list Alex D. Domantay

1 (holder of Certified Public Accountant Certificate No. 21363) and Agapito D. Domantay (holder
2 of Certified Public Accountant Certificate No. 34974) as partners in Alex D. Domantay &
3 Associates. The Certified Public Partnership Certificate expired on July 1, 2004 and is currently
4 in delinquent status for failure to pay the renewal fee required by California Business and
5 Professions Code section 5070.5 and file the renewal form.

6 3. On or about April 25, 1975, the Board issued Certified Public
7 Accountant Certificate Number 21363 (Certificate) to Alejandro Doria Domantay (Respondent
8 Domantay). The Certified Public Accountant Certificate was expired and not valid during the
9 period of February 1, 2004 through April 25, 2004. Effective April 26, 2004, the Certificate
10 was renewed and in active status through January 31, 2006 following receipt of the renewal fee
11 and declaration of compliance. The Certificate was renewed for the period February 1, 2006
12 through January 31, 2008 but placed in inactive status for failure to submit proof of continuing
13 education credits. The Certificate expired and was not valid for the period February 1, 2008
14 through April 22, 2008. Effective April 23, 2008, the Certificate has been renewed through
15 January 31, 2010 but placed in inactive status for failure to submit proof of continuing education
16 requirements.

17 JURISDICTION

18 4. This Accusation is brought before the Board under the authority of the
19 following laws. All section references are to the Business and Professions Code unless
20 otherwise indicated.

21 5. Section 5050 states:

22 "(a) Except as provided in subdivision (b) and (c) of this section, in subdivision
23 (a) of Section 5054, and in Section 5096.12, no person shall engage in the practice of public
24 accountancy in this state unless the person is the holder of a valid permit to practice public
25 accountancy issued by the board or a holder of a practice privilege pursuant to Article 5.1
26 (commencing with Section 5096.).

27 "(b) Nothing in this chapter shall prohibit a certified public accountant, a public
28 accountant, or a public accounting firm lawfully practicing in another state from temporarily

1 practicing in this state incident to practice in another state, provided that an individual providing
2 services under this subdivision may not solicit California clients, may not assert or imply that the
3 individual is licensed to practice public accountancy in California, and may not engage in the
4 development, implementation, or marketing to California consumers or any abusive tax
5 avoidance transaction, as defined in subdivision (c) of Section 19753 of the Revenue and
6 Taxation Code. A firm providing services under this subdivision that is not registered to practice
7 public accountancy in California may not solicit California clients, may not assert or imply that
8 the firm is licensed to practice public accountancy in California, and may not engage in the
9 development, implementation, or marketing to California consumers or any abusive tax
10 avoidance transaction, as defined in subdivision (c) of Section 19753 of the Revenue and
11 Taxation Code. This subdivision shall become inoperative on January 1, 2011.

12 "(c) Nothing in this chapter shall prohibit a person who holds a valid and current
13 license, registration, certificate, permit, or other authority to practice public accountancy from a
14 foreign country, and lawfully practicing therein, from temporarily engaging in the practice of
15 public accountancy in this state incident to an engagement in that country, provided that:

16 (1) The temporary practice is regulated by the foreign country and is performed
17 under accounting or auditing standards of that country.

18 (2) The person does not hold himself or herself out as being the holder of a valid
19 California permit to practice public accountancy or the holder of a practice privilege pursuant to
20 Article 5.1 (commencing with Section 5096)."

21 6. Section 5100 of the Code states in pertinent part:

22 "After notice and hearing the board may revoke, suspend, or refuse to renew any
23 permit or certificate granted under Article 4 (commencing with Section 5070) and Article 5
24 (commencing with Section 5080), or may censure the holder of that permit or certificate for
25 unprofessional conduct that includes, but is not limited to, one or any combination of the
26 following causes:

27

28 "(c) Dishonesty, fraud, gross negligence, or repeated negligent acts committed in

1 the same or different engagements, for the same or different clients, or any combination of
2 engagements or clients, each resulting in a violation of applicable professional standards that
3 indicate a lack of competency in the practice of public accountancy or in the performance of the
4 bookkeeping operations described in Section 5052.

5

6 "(g) Willful violation of this chapter or any rule or regulation promulgated by the
7 board under the authority granted under this chapter."

8 7. Section 5062 provides that a licensee shall issue a report
9 which conforms to professional standards upon completion of a compilation, review or audit of
10 financial statements.

11 8. Section 5097, subdivision (e), states:

12 "Audit documentation shall be maintained for a minimum of seven years which
13 shall be extended during the pendency of any board investigation, disciplinary action, or legal
14 action involving the licensee or the licensee's firm. The board may adopt regulations to establish
15 a different retention period for specific categories of audit documentation where the board finds
16 that the nature of the documentation warrants it.

17 9. Section 5107, subdivision (a), states:

18 "The executive officer of the board may request the administrative law judge, as
19 part of the proposed decision in a disciplinary proceeding, to direct any holder of a permit or
20 certificate found to have committed a violation or violations of this chapter to pay to the board
21 all reasonable costs of investigation and prosecution of the case, including, but not limited to,
22 attorneys' fees. The board shall not recover costs incurred at the administrative hearing."

23 10. California Code of Regulations, title 16, section 58, provides that
24 licensees engaged in the practice of public accountancy shall comply with all applicable
25 professional standards, including but not limited to generally accepted accounting principles and
26 generally accepted auditing standards.

27 11. California Code of Regulations, title 16, section 87, subdivision (b) states:

28 "(b) Government Auditing Continuing Education Requirement.

1 A licensee who engages in planning, directing, conducting substantial portions of field work, or
2 reporting on financial or compliance audits of a governmental agency shall complete 24 of the 80
3 hours required pursuant to subsection (a) in the areas of governmental accounting, auditing or
4 related subjects. This continuing education shall be completed in the same two-year license
5 renewal period as the report is issued. A governmental agency is defined as any department,
6 office, commission, authority, board, government-owned corporation, or other independent
7 establishment of any branch of federal, state or local government. Related subjects are those
8 which maintain or enhance the licensee's knowledge of governmental operations, laws,
9 regulations or reports; any special requirements of governmental agencies; subjects related to the
10 specific or unique environment in which the audited entity operates; and other auditing subjects
11 which may be appropriate to government auditing engagements. A licensee who meets the
12 requirements of this subsection shall be deemed to have met the requirements of subsection (c)."

13 12. California Code of Regulations, title 16, section 94 states:

14 "Failure to comply with these continuing education rules by a licensee engaged in
15 public practice, as defined in Business and Professions Code Section 5051, constitutes cause for
16 disciplinary action under Section 5100.

17 **FIRST CAUSE FOR DISCIPLINE**

18 (Gross Negligence/Repeated Negligent Acts)

19 13. Respondents are subject to discipline pursuant to section 5100,
20 subdivision (c) and California Code of Regulations, title 16, section 58, in that Respondents
21 performed an audit of an entity that contained departures from Generally Accepted Auditing
22 Standards and Generally Accepted Government Auditing Standards. The specific acts and
23 standards of practice that were departed from, and/or, violated, which collectively constitute
24 gross negligence and repeated negligent acts are as follows:

25 **Los Angeles Alumni Chapter-Delta Sigma Theta Sorority, Inc. Head Start/Preschool**

26 Respondents performed an audit of Los Angeles Alumni Chapter-Delta Sigma
27 Theta Sorority, Inc. Head Start/Preschool (Delta Sigma Theta Sorority) for fiscal year ending
28 June 30, 2003. Delta Sigma Theta Sorority, Inc. was a nonprofit organization operated to

1 provide complete childcare services to low income families, emphasizing a quality education as
2 well as a nutrition program for children. The audit of Delta Sigma Theta Sorority, Inc. contained
3 the following departures:

4 **Auditor's Reports**

5 (A.) Respondents issued an auditor's report which stated an unqualified
6 opinion with respect to the subject financial statements while required disclosures under
7 generally accepted accounting principles were omitted for significant cash balances and property
8 and equipment as follows:

9 1. The financial statements did not disclose the methods and
10 significant assumptions used to estimate fair value of cash in the amounts of \$600,149 and
11 \$797,751, nor did it disclose all significant concentrations of credit risk, such as applicable
12 thresholds related to FDIC insurance. (Financial Accounting Standards (FAS) Nos. 117, 107;
13 American Institute of Certified Public Accountants (AICPA), Generally Accepted Auditing
14 Standards (GAAS) Sections 431.03, 508.35, 508.36, 508.41.)

15 2. Property and Equipment was reported in the amount of \$1,036,202
16 with no corresponding accumulated depreciation/depreciation expense. (FAS No. 93; AICPA,
17 Accounting and Audit Guide Not-for-Profit Organizations (AAG-NPO), Sections 9.07, 9.08,
18 9.14, 14.07; GAAS Sections 431.03, 508.35, 508.36, 508.41.)

19 (B.) Respondents issued an independent auditor's report which stated an
20 unqualified opinion with respect to compliance applicable to the major federal programs
21 described in Office of Management and Budget (OMB) Circular A-133, yet their audit work
22 papers failed to evidence that the procedures related to the 14 federal compliance requirements
23 for the two major federal programs were in fact performed. OMB Circular A-133, Subpart E,
24 Sections (a) (d); AICPA Professional Standard AAG-SLA, Sections 5.03, 5.06, 8.17, 8.18;
25 AICPA Professional Standard AU Sections 801, 230.02; Government Auditing Standards, 1994
26 Revision, Section 4.37.)

27 (C.) Respondents failed to document and test internal control over compliance
28 for the two major federal programs. (OMB Circular A-133, Subpart E, Sections (a), (c); AICPA

1 Professional Standard AAG-SLA, Sections 5.03, 5.06, 8.17, 8.18; AICPA Professional Standard
2 AU Sections 801, 230.02; Government Auditing Standards, 1994 Revision, Sections 4.22, 4.37.)

3 **Audit Workpapers**

4 (D.) Respondents failed to conduct a materiality determination or perform a
5 written audit program for the compliance portion of the Delta Sigma Theta Sorority, Inc audit.
6 (AICPA Professional Standard AAG-SLA, Sections 6.19, 8.13; AICPA Professional Standard
7 AU Section 311.05.)

8 (E.) The management representation letter obtained by Respondents failed to
9 address the federal funds in that it did not address the federal award programs, compliance with
10 federal requirements, or identify known instances of noncompliance. (AICPA Professional
11 Standard AAG-SLA, Section 8.69.)

12 **Other Audit Issues**

13 (F.) Respondents did not have a peer review within three years of their audit of
14 Delta Sigma Theta Sorority, Inc. (Government Auditing Standards, 1994 Revision, Section 3.33,
15 AICPA Professional Standard, AU Section 161.02.)

16 (G.) Respondents used obsolete professional materials to perform their audit of
17 the Delta Sigma Theta Sorority, Inc. (AICPA Professional Standard, AU Section 150.03.)

18 (H.) Respondents represented in their independent auditor's report that they
19 conducted the Delta Sigma Theta Sorority, Inc. audit in accordance with the standards applicable
20 to financial audits contained in Governmental Auditing Standards. In fact, Respondent
21 Domantay failed to comply with the continuing education requirements required by those
22 standards. (Government Auditing Standards, 1994 Revision, Sections 3.6, 3.8.)

23 **SECOND CAUSE FOR DISCIPLINE**

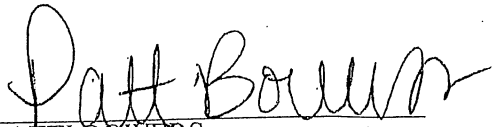
24 (Violation of Professional Standards)

25 14. Respondents are subject to discipline pursuant to section 5100,
26 subdivision (g) and 5062, in conjunction with California Code of Regulations, title 16, section
27 58, in that Respondents issued auditor's reports that failed to conform to professional standards,
28 as more fully discussed in paragraph 13 above.

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4. Taking such other and further action as deemed necessary and proper.

DATED: June 22, 2009


PATTI BOWERS
Executive Officer
California Board of Accountancy
Department of Consumer Affairs
State of California
Complainant

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